

EXHIBIT D

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5 February 2008

VIA FACSIMILE 020 7760 1111

Our Ref: MD/IPM/91804/91805/003 Your Ref: JJS/DJM/22137/12

Berwin Leighton Paisner LLP
Adelaide House
London Bridge
London
EC4R 9HA

Dear Sirs

**Cavell USA Inc and Anor v Seaton Insurance Company and Anor; Claim No
2007 Folio 1566**

We act for the Defendants in the above action. We enclose copies of the Acknowledgements of Service filed on their behalf on 31 January 2008.

You will note that our clients have indicated an intention to challenge the jurisdiction of the English court. This challenge will principally be made on the basis that the matters raised in the Claim Form are already in issue in the proceedings currently before the US District Court for the Southern District of New York, the Complaint in which is attached to the Claim Form. Indeed, the relief sought in the Claim Form is almost entirely defined by reference to the Complaint. In addition, your clients have filed a Motion to Dismiss the Complaint, the decision on which is currently pending. Plainly, it makes little sense to incur costs in connection with the proceedings in the Commercial Court while the decision on the Motion to Dismiss remains outstanding. We therefore suggest that the Commercial Court action is stayed until a decision is handed down on the Motion to Dismiss, with the period for issuing an application to challenge jurisdiction expiring 28 days later. If you do not agree to this suggestion then we will make the necessary application, and we reserve the right to refer to this letter on the question of costs.

While you were entitled to apply for permission to serve out without notice to our clients, it follows that you were under a duty to provide the Court with a full explanation of, amongst other things, the nature and status of the District Court proceedings. Failure to do so would be likely to result in the Order of Flaux J being set aside. So that we can satisfy ourselves that this requirement was met, please provide us with copies of the relevant Application Notice and any additional evidence or submissions filed in support.

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Given that time is running in relation to our clients' intended challenge to the jurisdiction, and that their costs will therefore grow significantly in a very short space of time, we would be grateful for your response by return.

Yours faithfully

A handwritten signature in cursive script, appearing to read "Cadwalader".

Cadwalader, Wickersham & Taft LLP

Enclosures